

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2005

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 673,180
Special assessments	-	-	-
Contributions	55,782	14,019	2,047
Intergovernmental	-	2,625	20,000
Charges for services	1,442,167	4,037	-
Fines and forfeitures	-	-	-
Investment income	10,662	2,335	5,770
Miscellaneous	116,639	1,217	147,463
Total Revenues	<u>1,625,250</u>	<u>24,233</u>	<u>848,460</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,361,536	103,388	668,228
Capital outlay	-	8,500	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,361,536</u>	<u>111,888</u>	<u>668,228</u>
Excess (deficiency) of revenues over (under) expenditures	<u>263,714</u>	<u>(87,655)</u>	<u>180,232</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	96,014	-
Transfers out	(19,301)	-	(40,000)
Total other financing sources (uses)	<u>(19,301)</u>	<u>96,014</u>	<u>(40,000)</u>
Net change in fund balances	244,413	8,359	140,232
Fund balances-beginning	144,276	141,516	282,138
Fund balances-ending	<u>\$ 388,689</u>	<u>\$ 149,875</u>	<u>\$ 422,370</u>

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	Special Revenue Funds		
	Community Events	Cable Access	Operating Grants
REVENUES			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Contributions	67,841	99,075	-
Intergovernmental	-	-	325,724
Charges for services	11,191	-	-
Fines and forfeitures	-	-	-
Investment income	-	19,680	46,517
Miscellaneous	9,093	-	-
Total Revenues	<u>88,125</u>	<u>118,755</u>	<u>372,241</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	698,107
Economic environment	-	71,110	-
Mental/physical health	-	-	-
Culture and recreation	281,173	-	-
Capital outlay	-	140,990	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>281,173</u>	<u>212,100</u>	<u>698,107</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(193,048)</u>	<u>(93,345)</u>	<u>(325,866)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	170,801	-	650,000
Transfers out	-	-	-
Total other financing sources (uses)	<u>170,801</u>	<u>-</u>	<u>650,000</u>
Net change in fund balances	<u>(22,247)</u>	<u>(93,345)</u>	<u>324,134</u>
Fund balances-beginning	<u>22,247</u>	<u>879,118</u>	<u>1,850,763</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ 785,773</u>	<u>\$ 2,174,897</u>

Special Revenue Funds

Human Services Grants	Operating Reserve	Capital Equipment	Fire Equipment
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	9,736
173,549	-	-	-
-	-	-	-
-	-	-	-
-	-	29,984	45,684
-	-	-	32,028
<u>173,549</u>	<u>-</u>	<u>29,984</u>	<u>87,448</u>
-	-	414,458	-
-	30,527	82,357	30,497
-	-	-	-
-	-	-	-
608,105	-	6,438	-
83,514	-	-	-
-	-	150,955	-
-	-	579,801	21,793
-	-	-	-
-	-	-	-
<u>691,619</u>	<u>30,527</u>	<u>1,234,009</u>	<u>52,290</u>
<u>(518,070)</u>	<u>(30,527)</u>	<u>(1,204,025)</u>	<u>35,158</u>
-	-	-	3,750
541,571	98,252	1,000,000	461,000
-	-	-	-
<u>541,571</u>	<u>98,252</u>	<u>1,000,000</u>	<u>464,750</u>
23,501	67,725	(204,025)	499,908
60,679	4,978,991	1,378,162	1,746,060
<u>\$ 84,180</u>	<u>\$ 5,046,716</u>	<u>\$ 1,174,137</u>	<u>\$ 2,245,968</u>

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Special Revenue Funds

	Real Estate Excise Tax	Felony Seizure	Emergency Dispatch
REVENUES			
Taxes	\$ 5,458,685	\$ -	\$ -
Special assessments	-	-	-
Contributions	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	7,325	-
Investment income	65,189	-	-
Miscellaneous	-	-	-
Total Revenues	<u>5,523,874</u>	<u>7,325</u>	<u>-</u>
EXPENDITURES			
Current	-	-	-
General government	-	-	-
Security of persons and property	-	15,736	9,389
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>15,736</u>	<u>9,389</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,523,874</u>	<u>(8,411)</u>	<u>(9,389)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	(6,302,707)	-	-
Total other financing sources (uses)	<u>(6,302,707)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(778,833)	(8,411)	(9,389)
Fund balances-beginning	4,424,924	86,701	19,082
Fund balances-ending	<u>\$ 3,646,091</u>	<u>\$ 78,290</u>	<u>\$ 9,693</u>

Special Revenue Funds

Business License Surcharge	Tourism	Solid Waste Recycling	Total
\$ 3,602,039	\$ 241,358	\$ -	\$ 9,975,262
-	-	-	-
-	-	-	248,500
-	-	-	521,898
-	-	364,859	1,822,254
-	-	-	7,325
152,014	4,866	14,321	397,022
-	-	68	306,508
<u>3,754,053</u>	<u>246,224</u>	<u>379,248</u>	<u>13,278,769</u>
-	-	-	414,458
-	-	-	168,506
-	-	407,527	407,527
-	-	-	698,107
-	106,532	-	792,185
-	-	-	83,514
-	-	-	2,565,280
-	-	12,125	763,209
-	-	-	-
-	-	-	-
<u>-</u>	<u>106,532</u>	<u>419,652</u>	<u>5,892,786</u>
<u>3,754,053</u>	<u>139,692</u>	<u>(40,404)</u>	<u>7,385,983</u>
-	-	-	3,750
-	-	-	3,017,638
<u>(4,224,000)</u>	<u>(68,000)</u>	<u>(10,000)</u>	<u>(10,664,008)</u>
<u>(4,224,000)</u>	<u>(68,000)</u>	<u>(10,000)</u>	<u>(7,642,620)</u>
<u>(469,947)</u>	<u>71,692</u>	<u>(50,404)</u>	<u>(256,637)</u>
<u>4,870,831</u>	<u>175,036</u>	<u>609,308</u>	<u>21,669,832</u>
<u>\$ 4,400,884</u>	<u>\$ 246,728</u>	<u>\$ 558,904</u>	<u>\$ 21,413,195</u>

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Debt Service Funds

	Regular Levy	Special Levy	L.I.D. Control	L.I.D. Guaranty
REVENUES				
Taxes	\$ -	\$ 2,957,130	\$ -	\$ -
Special assessments	-	-	296,954	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	22,437
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,957,130</u>	<u>296,954</u>	<u>22,437</u>
EXPENDITURES				
Current				
General government	-	-	-	55
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	737,554	2,735,000	365,000	-
Interest	91,723	232,243	82,519	-
Total Expenditures	<u>829,277</u>	<u>2,967,243</u>	<u>447,519</u>	<u>55</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(829,277)</u>	<u>(10,113)</u>	<u>(150,565)</u>	<u>22,382</u>
OTHER FINANCING SOURCES (USES)				
Disposition of capital assets	-	-	-	-
Transfers in	829,277	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>829,277</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(10,113)	(150,565)	22,382
Fund balances-beginning	-	238,726	584,487	851,762
Fund balances-ending	<u>\$ -</u>	<u>\$ 228,613</u>	<u>\$ 433,922</u>	<u>\$ 874,144</u>

Debt Service Funds		Capital Projects Funds			Total Nonmajor Governmental Funds
Total		Park Acquisition and Renovation	G.O. Bonds Fire	Total	
\$ 2,957,130	\$ -	\$ -	\$ -	\$ -	\$ 12,932,392
296,954	-	-	-	-	296,954
-	-	-	-	-	248,500
-	-	-	-	-	521,898
-	-	-	-	-	1,822,254
-	-	-	-	-	7,325
22,437	27,628	765	28,393	447,852	
-	-	-	-	306,508	
<u>3,276,521</u>	<u>27,628</u>	<u>765</u>	<u>28,393</u>	<u>16,583,683</u>	
55	-	-	-	-	414,513
-	-	-	-	-	168,506
-	-	-	-	-	407,527
-	-	-	-	-	698,107
-	-	-	-	-	792,185
-	-	-	-	-	83,514
-	-	-	-	-	2,565,280
-	-	-	-	-	763,209
3,837,554	-	-	-	-	3,837,554
406,485	-	-	-	-	406,485
<u>4,244,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,136,880</u>
(967,573)	27,628	765	28,393	6,446,803	
-	-	-	-	-	3,750
829,277	-	-	-	-	3,846,915
-	-	-	-	-	(10,664,008)
<u>829,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,813,343)</u>
(138,296)	27,628	765	28,393	(366,540)	
1,674,975	937,545	80,638	1,018,183	24,362,990	
<u>\$ 1,536,679</u>	<u>\$ 965,173</u>	<u>\$ 81,403</u>	<u>\$ 1,046,576</u>	<u>\$ 23,996,450</u>	